IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 9TH OCTOBER 2007 / 17TH ASWINA 1929

WP(C).No. 29778 of 2007(T)

PETITIONER:

C.RAGHAVAN, S/O. LATE KUMARAN NAIR,
GOKULAM, KANNAMPUZHA TEMPLE ROAD,
CHALAKUDY SOUTH, CHALAKUDY P.O., THRISSUR DIST.

BY ADV. SRI.C.K.ABDUL RAHIM

RESPONDENTS:

1. **THE STATE OF KERALA, REPRESENTED BY**
   ITS SECRETARY TO TAXES DEPARTMENT,
   GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

3. **THE COMMERCIAL TAX OFFICER (WC & LT),**
   O/O. THE DEPUTY COMMISSIONER,
   DEPARTMENT OF COMMERCIAL TAXES, THRISSUR,
   PIN-680 004.

4. **THE INSPECTING ASSISTANT COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   MINI CIVIL STATION, IRINJALAKUDA,
   PIN-680 125.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

tss

ANTONY DOMINIC,J.

W.P (C) No. 29778 of 2007

Dated this the 9th October, 2007

J U D G M E N T

It is submitted that aggrieved by Exhibit -P10 series of assessment orders and Exhibit-P11 rectification certificate, petitioner has filed Exhibit-P12 series of appeals and Exhibit P13 series of stay petitions before the 2nd respondent. During the pendency of appeals and stay petitions as stated above, petitioner complains that the 4th respondent is still demanding payment on the basis of Exhibit P6 Revenue Recovery Notice. Since appeals and stay petitions are pending without orders being passed thereon, I see no justification for further continuance of recovery proceedings at this stage.

2. In view of this, I dispose of this writ petition directing that the 2nd respondent shall consider and pass orders on Exhibit -P13, P13(a) and P13(b) stay petitions filed by the petitioner, within three weeks on receipt of a copy of this judgment. Until orders are passed as above, revenue recovery proceedings initiated against the petitioner shall not be continued.

Petitioner shall produce a copy of this judgment before the 2nd respondent and 4th respondent, for compliance.

(ANTONY DOMINIC, JUDGE)

ma

K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007